

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
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**ORDER GRANTING DEBTORS' SEVENTY-NINTH OMNIBUS
OBJECTION TO CLAIMS (MISCLASSIFIED CLAIMS)**

Upon the seventy-ninth omnibus objection to claims, dated January 13, 2011 (the “Seventy-Ninth Omnibus Objection to Claims”),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking reclassification of the Misclassified Claims to reflect their proper classification as general unsecured non-priority claims, all as more fully described in the Seventy-Ninth Omnibus Objection to Claims; and due and proper notice of the Seventy-Ninth Omnibus Objection to Claims having been provided to (i) the U.S. Trustee; (ii) the attorneys for the Creditors’ Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) each claimant listed on Exhibit A attached to the Seventy-Ninth Omnibus Objection to Claims; and (vii) all other parties entitled to notice in accordance with the procedures

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors’ Seventy-Ninth Omnibus Objection to Claims.

set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635]; and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Seventy-Ninth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Seventy-Ninth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the relief requested in the Seventy-Ninth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that each Misclassified Claim listed on Exhibit 1 annexed hereto is hereby reclassified as a general unsecured non-priority claim as indicated on Exhibit 1; and it is further

ORDERED that the Debtors' Court-appointed claims agent is authorized and directed to reclassify the Misclassified Claims pursuant to this Order; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, (i) any claim listed on Exhibit A to the Seventy-Ninth Omnibus Objection to Claims that does not appear on Exhibit 1 annexed hereto and (ii) the Misclassified Claims; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine
all matters arising from or related to this Order.

Dated: New York, New York
March 3, 2011

s/ *James M. Peck*
Honorable James M. Peck
United States Bankruptcy Judge

Exhibit 1

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 79: EXHIBIT 1 - MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
1	91 BEACON STREET TRUST HERITAGE LLC C/O THOMAS W. DICKSON TAYLOR ENGLISH DUMA LLP 1600 PARKWOOD CIRCLE, SUITE 400 ATLANTA, GA 30339	32287	09/22/2009	Lehman Brothers Holdings Inc.	Administrative Unsecured	\$2,391.18 \$25,647.20	Unsecured	\$28,038.38
					Subtotal	\$28,038.38		
2	A.J. REALTY COMPANY HERITAGE LLC C/O THOMAS W. DICKSON TAYLOR ENGLISH DUMA LLP 1600 PARKWOOD CIRCLE, SUITE 400 ATLANTA, GA 30339	32288	09/22/2009	Lehman Brothers Holdings Inc.	Administrative Unsecured	\$5,180.88 \$55,568.95	Unsecured	\$60,749.83
					Subtotal	\$60,749.83		
3	BARBARA S. BLACK, LLC AND JAMES W. BLACK, LLC, JOINTLY C/O THOMAS W. DICKSON TAYLOR ENGLISH DUMA LLP 1600 PARKWOOD CIRCLE, SUTIE 400 ATLANTA, GA 30339	32289	09/22/2009	Lehman Brothers Holdings Inc.	Administrative Unsecured	\$4,630.91 \$49,670.10	Unsecured	\$54,301.01
					Subtotal	\$54,301.01		
4	BARNETT ASSOCIATES, INC 61 HILTON AVENUE GARDEN CITY, NY 11530	5685	07/20/2009	Lehman No Case Asserted/All Cases Asserted	Administrative	\$30,000.00	Unsecured	\$30,000.00
5	CITY OF OAKLAND AND OAKLAND REDEVELOPMENT AGENCY ATTN: JOHN A RUSSO, CITY ATTORNEY- SBN 129729 BARBARA J. PARKER, CHIEF ASSIST. CITY ATTY- SBN 069722 SUSAN H. MOSK, DEPUTY CITY ATTORNEY- SBN 148410 ONE FRANK H. OGAWA PLAZA, 6TH FLOOR OAKLAND, CA 94612	18674	09/18/2009	Lehman No Case Asserted/All Cases Asserted	Administrative Priority	\$6,702,000.00* \$6,702,000.00*	Unsecured	\$13,404,000.00*
					Subtotal	\$13,404,000.00		

* - Indicates claim contains unliquidated and/or undetermined amounts

† - Indicates that the Debtor on the filed proof of claim has been previously ordered modified to the Debtor listed on this exhibit

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OMNIBUS OBJECTION 79: EXHIBIT 1 - MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
6	EXECUTIVE FLITEWAYS, INC. ATTN: JOHN W. GRILLO ONE CLARK DRIVE RONKONKOMA, NY 11779	10665	09/08/2009	Lehman Brothers Holdings Inc.	Administrative Unsecured	\$585.14 \$77.62	Unsecured	\$662.76
					Subtotal	\$662.76		
7	EXECUTIVE FLITEWAYS, INC. ATTN: JOHN W. GRILLO ONE CLARK DRIVE RONKONKOMA, NY 11779	10666	09/08/2009	Lehman Brothers Holdings Inc.	Administrative Unsecured	\$33,089.41 \$4,732.24	Unsecured	\$37,821.65
					Subtotal	\$37,821.65		
8	FORREST S. HIGGINBOTHAM, LLC C/O THOMAS W. DICKSON TAYLOR ENGLISH DUMA LLP 1600 PARKWOOD CIRCLE, SUTIE 400 ATLANTA, GA 30339	32290	09/22/2009	Lehman Brothers Holdings Inc.	Administrative Unsecured	\$5,179.55 \$55,554.66	Unsecured	\$60,734.21
					Subtotal	\$60,734.21		
9	GENE YEANDLE, LLC C/O THOMAS W. DICKSON TAYLOR ENGLISH DUMA LLP 1600 PARKWOOD CIRCLE, STE 400 ATLANTA, GA 30339	32612	09/22/2009	Lehman Brothers Holdings Inc.	Administrative Unsecured	\$3,746.17 \$40,180.62	Unsecured	\$43,926.79
					Subtotal	\$43,926.79		
10	GREENFIELD'S OTP LLC 15 PALATINE ROAD CALIFON, NJ 07830	6550	07/28/2009	Lehman Brothers Holdings Inc.	Administrative Unsecured	\$800,000.00 \$100,000.00	Unsecured	\$900,000.00
					Subtotal	\$900,000.00		
11	HOFFMAN, BLANCHE 4432 W. GREENLEAF AVE. LINCOLNWOOD, IL 60712	6396	07/27/2009	Lehman No Case Asserted/All Cases Asserted	Administrative	\$7,615.00	Unsecured	\$7,615.00

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OMNIBUS OBJECTION 79: EXHIBIT 1 - MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
12	JOHN J. TRABOSH TRUST, LLC AND VICTORIA H. TRABOSH TRUST, LLC, JOINTLY C/O THOMAS W. DICKSON TAYLOR ENGLISH DUMA LLP 1600 PARKWOOD CIRCLE, STE 400 ATLANTA, GA 30339	32613	09/22/2009	Lehman Brothers Holdings Inc.	Administrative Unsecured	\$1,713.67 \$18,380.49	Unsecured	\$20,094.16
					Subtotal	\$20,094.16		
13	SETH E. WALKER HERITAGE, LLC C/O THOMAS W. DICKSON TAYLOR ENGLISH DUMA LLP 1600 PARKWOOD CIRCLE, STE 400 ATLANTA, GA 30339	32614	09/22/2009	Lehman Brothers Holdings Inc.	Administrative Unsecured	\$8,696.04 \$93,271.79	Unsecured	\$101,967.83
					Subtotal	\$101,967.83		
14	SOURAPAS, K. JOAN 2038 W. CORTLAND STREET CHICAGO, IL 60647	7140	08/03/2009	Lehman No Case Asserted/All Cases Asserted	Administrative	\$8,530.09	Unsecured	\$8,530.09
15	STILLWELL FAMILY TRUST LLC, THE C/O THOMAS W. DICKSON TAYLOR ENGLISH DUMA LLP 1600 PARKWOOD CIRCLE, STE 400 ATLANTA, GA 30339	32615	09/22/2009	Lehman Brothers Holdings Inc.	Administrative Unsecured	\$2,072.35 \$22,227.57	Unsecured	\$24,299.92
					Subtotal	\$24,299.92		
16	US BANK PORTFOLIO SERVICES BANKRUPTCY DEPARTMENT 1310 MADRID STREET, SUITE 103 MARSHALL, MN 56258	8696	08/19/2009	Lehman Brothers Holdings Inc.	Administrative	\$8,119.19	Unsecured	\$8,119.19
17	WEBSTAR, LLC C/O THOMAS W. DICKSON TAYLOR ENGLISH DUMA LLP 1600 PARKWOOD CIRCLE, STE 400 ATLANTA, GA 30339	32616	09/22/2009	Lehman Brothers Holdings Inc.	Administrative Unsecured	\$4,383.82 \$47,019.89	Unsecured	\$51,403.71
					Subtotal	\$51,403.71		
					TOTAL	\$14,842,264.53	TOTAL	\$14,842,264.53

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